

## PREPARATION OF THE FORM 706

No matter what your view on future developments, the need to prepare estate tax returns will remain for some years to come. This program will be a "soup-to-nuts" presentation on preparing, completing, and filing an estate tax return. The program will take attendees through the necessary steps in data collection, discuss preferred methods of presentation on the return, and provide tips on creating benefits for the client while reducing the likelihood of examination. Included with the program materials will be the definitive text in California on preparing an estate tax return: "Preparation of the 706" by Raymond Bolton, published by the Professional Development Foundation. The cost of the text will be included in the program tuition. The speakers will be John A. Hartog and Albert G. Handelman, who will provide a practitioner's perspective; and Joseph P. Stemach, an estate tax attorney with the IRS for 30 years, now in private practice.



STATE BAR EDUCATION FOUNDATION  
Trusts and Estates Section  
180 Howard Street  
San Francisco, CA 94105

## PREPARATION OF THE FORM 706

PRESENTED BY

THE TRUSTS & ESTATES SECTION  
OF THE STATE BAR OF CALIFORNIA



**Friday, June 2, 2006**

**LAX Marriott Hotel**

**5855 West Century Blvd.**

**Los Angeles, California**

**8:15 a.m. to 5:00 p.m.**

Register Online at the Section's homepage:

[www.calbar.ca.gov/trusts](http://www.calbar.ca.gov/trusts)

**7.5 hours MCLE Credit**

The State Bar of California and the Trusts and Estates Section certify that this activity has been

approved for MCLE credit by the State Bar of California in the amount of 7.5 hours.

# Preparation of the Form 706

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The Trusts and Estates Section of the State Bar of California

Friday, June 2, 2006 • Los Angeles  
LAX Marriott Hotel  
5855 West Century Blvd., Los Angeles, California

8:15 a.m. to 5:00 p.m. • Registration begins at 7:30 a.m.

## Registration Information Program Materials

**DEADLINE:** Your form and check, payable to The State Bar of California, or credit card information, must be received five working days before the program.

**MAIL TO:** Program Registrations, The State Bar of California, 180 Howard Street, San Francisco, CA 94105. Make checks payable to The State Bar of California.

**FAX TO:** Program Registrations at (415) 538-2368. Credit card information is mandatory.

**ON-SITE REGISTRATIONS:** On-site registrations are on a space available basis only.

**QUESTIONS:** For registration information or questions, please call (415) 538-2206.

**REFUNDS:** All requests for refunds must be in writing and received by May 28, 2006.

**SPECIAL ASSISTANCE:** Please call (415) 538-2206 for special assistance or (415) 538-2231 TDD for speech and hearing impaired.

## Agenda and Participants

7:30 am	to	8:15 am	Registration
8:15 am	to	8:30 am	Introductions
8:30 am	to	10:15 am	What is Included on the Return?
10:15 am	to	10:30 am	BREAK
10:30 am	to	11:50 am	How to Value Assets on the Return
11:50 am	to	1:30 pm	LUNCH
1:30 pm	to	3:15 pm	Claiming and Valuing Deductions
3:15 pm	to	3:30 pm	BREAK
3:30 pm	to	5:00 pm	Preparing the Return to Avoid Examination

### Panelists:

JOHN A. HARTOG

California Trust and Estate Counselors, LLP  
Orinda

ALBERT G. HANDELMAN

California Trust and Estate Counselors, LLP  
Santa Rosa

JOSEPH P. STEMACH

Titchell Maltzman LLP  
San Francisco

### Luncheon Speaker:

CHARLES MORRIS

Western States Territory Manager  
Internal Revenue Service, Estate & Gift Tax Division  
Santa Ana

### Topic Description:

What strategies has the IRS adopted in its efforts to accomplish "Compliance"? A discussion of some of the obstacles encountered over the years and new strategies which may be adopted in the future.

## Registration Form

### Preparation of the Form 706

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Note: One registrant per form. Photocopies may be used.

Bar Number: \_\_\_\_\_

Name: \_\_\_\_\_

Firm: \_\_\_\_\_

Firm Address: \_\_\_\_\_

City, State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

E-mail Address: \* \_\_\_\_\_  
\* Required for e-mail confirmation

Your name and address may be disclosed.

☐ Check here if you do not want your information released.

### Registration Fees (Check appropriate box)

☐ \$375 Trusts and Estates Section Member

☐ \$435 Non-Section Member  
Includes enrollment in the Trusts and Estates Section for 2006

☐ \$435 On-Site Registration (On a space available basis)

### Credit Card Information (VISA/Mastercard Only)

I/we authorize The State Bar of California to charge my program registration to my/our VISA/Mastercard account. (No other credit card will be accepted.)

Account Number \_\_\_\_\_ Exp. Date \_\_\_\_\_  
VISA or Mastercard only

Card Holder's Name \_\_\_\_\_

Cardholder's Signature \_\_\_\_\_

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**FAX TO:** Program Registrations at 415-538-2368. In order to fax your registration, credit card information is MANDATORY. (*Photocopies of checks will not be accepted*)

**CANCELLATION/REFUND POLICY:** Cancellations and requests for refunds must be received in writing no later than May 28, 2006 and are subject to a **\$25.00** service charge. Refunds will not be available after May 28, 2006.